

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Monroe-Gregg School District (5900)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$534,761	\$573,300	\$600,553	\$666,058	5.64%	10.91%
Non - Certified Salaries	120	\$160,631	\$165,499	\$171,700	\$181,646	3.12%	5.79%
Group Health Insurance	222	\$101,959	\$100,913	\$98,031	\$97,899	-1.01%	-0.13%
Teacher Retirement Fund, After 7-1-95	216	\$44,698	\$53,266	\$55,646	\$62,628	8.80%	12.55%
Pupil Services	313	\$45,105	\$42,577	\$38,155	\$48,659	1.91%	27.53%
Social Security Certified	212	\$38,933	\$41,461	\$42,747	\$47,748	5.23%	11.70%
Public Employees Retirement Fund	214	\$12,689	\$13,918	\$15,742	\$17,412	8.23%	10.61%
Social Security Noncertified	211	\$11,439	\$10,403	\$12,078	\$12,191	1.60%	0.93%
Other Employee Benefits	241 - 290	\$9,151	\$9,152	\$9,152	\$9,219	0.18%	0.73%
Other Professional and Technical Services	319	\$6,712	\$6,847	\$2,101	\$8,693	6.68%	313.71%
Travel	580	\$1,444	\$3,181	\$5,185	\$5,140	37.35%	-0.87%
Operational Supplies	611	\$10,655	\$7,628	\$5,318	\$3,442	-24.61%	-35.28%
Group Accident Insurance	223	\$2,953	\$2,816	\$2,816	\$2,816	-1.18%	0.00%
Instructional Programs Improvement Services	312	(\$150)	\$682	\$2,328	\$2,546	NA	9.35%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,192	\$1,980	\$1,995	\$2,178	-9.11%	9.18%
Group Life Insurance	221	\$1,224	\$1,224	\$1,224	\$1,224	0.00%	0.00%
Dues and Fees	810	\$0	\$240	\$951	\$1,019	NA	7.20%
Equipment	730	\$135	\$0	\$0	\$265	18.40%	NA

Student Instructional Support Total		\$985,531	\$1,035,087	\$1,065,722	\$1,170,782	4.40%	9.86%
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Student Academic Achievement

Certified Salaries	110	\$3,807,699	\$3,981,696	\$3,956,220	\$4,262,016	2.86%	7.73%
Non - Certified Salaries	120	\$465,639	\$530,371	\$530,304	\$544,713	4.00%	2.72%
Group Health Insurance	222	\$323,639	\$350,049	\$329,045	\$369,368	3.36%	12.25%
Social Security Certified	212	\$272,933	\$287,822	\$279,715	\$303,138	2.66%	8.37%
Teacher Retirement Fund, After 7-1-95	216	\$218,654	\$248,539	\$260,843	\$291,514	7.45%	11.76%
Pupil Services	313	\$147,394	\$143,164	\$151,744	\$173,208	4.12%	14.14%
Other Professional and Technical Services	319	\$142,898	\$154,284	\$0	\$156,639	2.32%	NA
Textbooks	630	\$44,826	\$139,262	\$308,432	\$146,892	34.55%	-52.37%
Transfer Tuition to Ed. Service Agencies Outside State	565	\$104,446	\$180,936	\$201,716	\$136,404	6.90%	-32.38%
Other Employee Benefits	241 - 290	\$79,890	\$79,434	\$81,500	\$82,719	0.87%	1.50%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Instructional Programs Improvement Services	312	\$10,704	\$22,940	\$49,080	\$81,038	65.88%	65.11%
Operational Supplies	611	\$81,844	\$116,394	\$111,849	\$80,823	-0.31%	-27.74%
Pre-2008 Object Code - Temporary Salaries	130	\$57,042	\$55,185	\$79,605	\$70,184	5.32%	-11.84%
Transfer Tuition to Ed. Service Agencies Within State	564	\$0	\$0	\$0	\$54,834	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$59,269	\$52,221	\$45,736	\$52,141	-3.15%	14.00%
Public Employees Retirement Fund	214	\$30,455	\$39,981	\$42,063	\$49,347	12.82%	17.32%
Social Security Noncertified	211	\$39,586	\$44,920	\$46,108	\$46,398	4.05%	0.63%
Group Accident Insurance	223	\$13,864	\$16,141	\$15,282	\$17,133	5.44%	12.12%
Travel	580	\$2,735	\$2,617	\$6,501	\$11,368	42.78%	74.85%
Seldom or Non-recurring Fines	825	\$0	\$0	\$0	\$11,000	NA	NA
Group Life Insurance	221	\$7,883	\$11,122	\$10,658	\$10,501	7.43%	-1.47%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$0	\$9,800	NA	NA
Library Books	640	\$10,009	\$4,471	\$6,223	\$8,843	-3.05%	42.08%
Severance/Early Retirement Pay	213	\$22,520	\$0	\$10,495	\$7,725	-23.47%	-26.39%
Transfer Tuition to Other School Corps Within State	561	\$0	\$0	\$0	\$6,695	NA	NA
Dues and Fees	810	\$1,008	\$447	\$755	\$6,418	58.86%	750.04%
Other Purchased Services	593	\$0	\$0	\$107	\$2,041	NA	1807.18%
Professional Development	748	\$0	\$2,575	\$149	\$1,540	NA	933.56%
Periodicals	650	\$1,157	\$576	\$277	\$1,007	-3.40%	263.79%
Miscellaneous Objects	876 - 899	\$34	\$500	\$0	\$316	74.53%	NA
Gas - Other than heating and Cooling	626	\$0	\$0	\$0	\$94	NA	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$4,600	\$0	NA	-100.00%
Postage and Postage Machine Rental	532	\$1,809	\$0	\$0	\$0	-100.00%	NA
Instruction Services	311	\$19,797	\$59,289	\$16,515	\$0	-100.00%	-100.00%
Computer Hardware	741	\$734	\$0	\$0	\$0	-100.00%	NA
Repairs and Maintenance Services	430	\$0	\$0	\$1,140	\$0	NA	-100.00%
Student Academic Achievement Total		\$5,968,467	\$6,524,936	\$6,546,664	\$6,995,856	4.05%	6.86%
Overhead and Operational							
Non - Certified Salaries	120	\$971,499	\$1,036,926	\$1,197,383	\$1,170,883	4.78%	-2.21%
Other Professional and Technical Services	319	\$323,415	\$347,838	\$362,284	\$410,146	6.12%	13.21%
Vehicles	731	\$176,626	\$247,201	\$493,168	\$328,481	16.78%	-33.39%
Food Purchases	614	\$288,679	\$312,704	\$296,251	\$328,112	3.25%	10.75%

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Monroe-Gregg School District (5900)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Heating and Cooling for Buildings - Electricity	621	\$237,392	\$279,332	\$253,526	\$271,181	3.38%	6.96%
Light and Power - Other Than Heating and Cooling	625	\$224,049	\$215,078	\$221,926	\$211,954	-1.38%	-4.49%
Operational Supplies	611	\$128,800	\$131,609	\$149,921	\$181,681	8.98%	21.18%
Cleaning Services	420	\$146,482	\$200,546	\$208,215	\$165,561	3.11%	-20.49%
Repairs and Maintenance Services	430	\$147,220	\$183,634	\$203,706	\$162,514	2.50%	-20.22%
Certified Salaries	110	\$137,580	\$142,295	\$142,869	\$142,549	0.89%	-0.22%
Public Employees Retirement Fund	214	\$68,282	\$86,932	\$97,933	\$113,135	13.45%	15.52%
Group Health Insurance	222	\$111,044	\$100,046	\$100,046	\$97,778	-3.13%	-2.27%
Gasoline and Lubricants	613	\$134,460	\$144,347	\$125,443	\$89,916	-9.57%	-28.32%
Social Security Noncertified	211	\$70,495	\$75,290	\$73,643	\$78,618	2.76%	6.76%
Pre-2008 Object Code - Temporary Salaries	130	\$102,100	\$102,839	\$90,585	\$66,034	-10.32%	-27.10%
Other Supplies and Materials	615, 660 - 689	\$38,614	\$36,858	\$33,184	\$58,806	11.09%	77.21%
Miscellaneous Objects	876 - 899	\$49,353	\$22,090	\$42,566	\$50,462	0.56%	18.55%
Water and Sewage	411	\$34,663	\$34,814	\$35,354	\$42,361	5.14%	19.82%
Telephone	531	\$15,098	\$29,256	\$10,890	\$24,822	13.24%	127.94%
Removal of Refuse and Garbage	412	\$13,659	\$14,725	\$14,776	\$18,205	7.45%	23.21%
Other Employee Benefits	241 - 290	\$16,893	\$16,335	\$23,400	\$17,167	0.40%	-26.63%
Other Communication Services	533 - 539	\$13,242	\$20,155	\$23,723	\$17,153	6.68%	-27.69%
Travel	580	\$8,805	\$9,110	\$12,031	\$13,235	10.73%	10.01%
Tires and Repairs	612	\$1,437	\$1,566	\$745	\$10,809	65.61%	1350.83%
Board of Education Services	318	\$22,091	\$7,851	\$17,262	\$7,741	-23.06%	-55.16%
Instructional Programs Improvement Services	312	\$15,431	\$8,951	\$8,320	\$6,736	-18.72%	-19.04%
Content	747	\$37,053	\$21,565	\$13,439	\$6,243	-35.93%	-53.54%
Social Security Certified	212	\$9,121	\$4,096	\$4,172	\$5,246	-12.92%	25.74%
Postage and Postage Machine Rental	532	\$4,122	\$3,294	\$5,644	\$5,032	5.11%	-10.85%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$5,000	-15.91%	-50.00%
Computer Hardware	741	\$94,427	\$120,832	\$3,000	\$4,981	-52.08%	66.02%
Other Purchased Services	593	\$425	\$22,412	\$10,846	\$3,832	73.28%	-64.67%
Insurance	520	\$4,685	\$3,899	\$20,778	\$3,504	-7.00%	-83.14%
Group Accident Insurance	223	\$3,717	\$3,431	\$3,431	\$3,431	-1.98%	0.00%
Group Life Insurance	221	\$2,953	\$2,966	\$2,966	\$2,966	0.11%	0.00%
Equipment	730	\$0	\$0	\$0	\$1,792	NA	NA
Advertising	540	\$1,926	\$5,306	\$2,539	\$768	-20.53%	-69.75%
Heating and Cooling for Buildings - Fuel Oil	623	\$0	\$0	\$0	\$630	NA	NA

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Dues and Fees	810	\$4,598	\$1,082	\$100	\$100	-61.60%	0.00%
Severance/Early Retirement Pay	213	\$0	\$20,935	\$0	\$0	NA	NA
Buildings	720	\$255	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$8,227	\$858	\$0	\$0	-100.00%	NA
Teacher Retirement Fund, After 7-1-95	216	\$62,494	\$0	\$0	\$0	-100.00%	NA
Heating and Cooling for Buildings - Gas	622	\$2,225	\$797	\$161	\$0	-100.00%	-100.00%

Overhead and Operational Total \$3,743,637 \$4,029,802 \$4,316,228 \$4,129,564 2.48% -4.32%

Non Operational

Redemption of Principal	831	\$1,242,097	\$1,419,843	\$1,515,579	\$1,521,175	5.20%	0.37%
Interest	832	\$1,023,343	\$870,721	\$784,522	\$734,776	-7.95%	-6.34%
Equipment	730	\$71,491	\$80,750	\$194,055	\$422,470	55.91%	117.71%
Repairs and Maintenance Services	430	\$204,569	\$205,170	\$545,825	\$227,083	2.64%	-58.40%
Computer Hardware	741	\$364,609	\$176,482	\$49,009	\$217,974	-12.07%	344.76%
Improvements Other Than Buildings	715	\$25,767	\$233,867	\$316,395	\$215,280	70.01%	-31.96%
Content	747	\$74,491	\$71,871	\$105,747	\$112,112	10.76%	6.02%
Non - Certified Salaries	120	\$55,614	\$50,493	\$54,661	\$71,372	6.44%	30.57%
Construction Services	450	\$0	\$26,365	\$40,500	\$69,897	NA	72.58%
Other Professional and Technical Services	319	\$9,921	\$25,995	\$9,197	\$29,334	31.13%	218.94%
Awards	875	\$30,000	\$0	\$14,000	\$14,000	-17.35%	0.00%
Rentals	440	\$6,886	\$7,782	\$12,344	\$13,689	18.74%	10.89%
Social Security Noncertified	211	\$4,255	\$3,863	\$4,188	\$5,364	5.97%	28.10%
Certified Salaries	110	\$12,224	\$5,199	\$4,341	\$5,233	-19.11%	20.55%
Public Employees Retirement Fund	214	\$0	\$368	\$656	\$1,123	NA	71.29%
Teacher Retirement Fund, After 7-1-95	216	\$940	\$327	\$364	\$521	-13.72%	43.15%
Social Security Certified	212	\$935	\$398	\$332	\$400	-19.12%	20.55%
Teacher Retirement Fund, Prior to 7-1-95	215	\$54	\$18	\$9	\$8	-37.43%	-6.27%
Other Supplies and Materials	615, 660 - 689	\$41,905	\$0	\$33,388	\$0	-100.00%	-100.00%
Pupil Services	313	\$152	\$0	\$0	\$0	-100.00%	NA
Operational Supplies	611	\$3,817	\$0	\$0	\$0	-100.00%	NA
Buildings	720	\$77,138	\$2,645	\$6,321	\$0	-100.00%	-100.00%
Travel	580	\$1,014	\$0	\$0	\$0	-100.00%	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
	Non Operational Total	\$3,251,221	\$3,182,158	\$3,691,433	\$3,661,812	3.02%	-0.80%
	Grand Total	\$13,948,856	\$14,771,983	\$15,620,047	\$15,958,015	3.42%	2.16%